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IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF NEW JERSEY

In re:)	Case No. 16-bk-33754-ABA
)	Chapter 13
LYNNE M. EGGLESTON,)	Judge Andrew B. Altenburg, Jr.
)	
Debtor.)	
_____)	

**UNITED STATES' OBJECTION TO CONFIRMATION
OF DEBTOR'S CHAPTER 13 PLAN**

The United States of America objects to confirmation of the debtor's chapter 13 plan dated December 13, 2016 (Dkt. No. 2), pursuant to 11 U.S.C. § 1324(a) because the plan fails to provide for the United States' secured claim. In support of its objection, the United States avers as follows:

The debtor filed her voluntary chapter 13 petition on December 13, 2016 (Dkt. No. 1). The Internal Revenue Service ("Service"), on behalf of the United States, filed a proof of claim on December 21, 2016, for \$70,343.98, which consisted of a \$68,662.26 secured claim, a

\$1,601.80 priority claim, and a \$79.92 general unsecured claim. No objection has been filed to the United States' proof of claim. It is therefore deemed allowed. 11 U.S.C. § 502(a).

The debtor's plan proposes to sell two real properties that the debtor owns jointly with other persons, and pay \$450.00 per month for sixty months to satisfy the plan obligations. The plan provides an overpayment for the United States' priority claim in the amount of \$23,740.00, but fails to provide for the United States' secured claim.

The United States' claim is secured because the Service recorded Notices of Federal Tax Liens in the Office of the Gloucester County Clerk in Woodbury, New Jersey on January 29, 2009, June 18, 2013, and July 26, 2016, and the Office of the Atlantic County Clerk in Mays Landing, New Jersey on October 1, 2010. The debtor's plan provides for the United States' priority claim in the amount of \$23,740.00, which is greater than the United States' priority claim, but, the plan fails to provide for the United States' secured claim.

WHEREFORE the United States request that the Court deny confirmation of the debtor's plan fails to provide for the United States' secured claim.

DATED: March 21, 2017

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CERTIFICATE OF SERVICE

I hereby certify that on March 21, 2017, I electronically filed the foregoing document with the Clerk of Court using the CM/ECF system, which will send notification of such filing to those registered to receive it.

/s/ Erin F. Darden

ERIN F. DARDEN

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